

having his name added to the bill. If not, so ordered.
Senator Burbach, for what purpose do you rise?

SENATOR BURBACH: Let's get on with 530. I don't want to be a good guy all day long here and get run out of time again on 530 and 114.

SPEAKER: Senator Proud, what will we do with LB 111.

SENATOR PROUD: I move it be advanced.

SPEAKER: It has been moved that we advance LB 111. Those in favor say aye. Those opposed say no. The bill is advanced. The next subject is LB 530.

CLERK: Mr. President, there will be a Committee of Committees reports tossed into the Journal. Mr. President, LB 530. There are the...E & R amendments have been adopted and the bill was laid over. So there is now pending an amendment offered by Senator Carpenter. Read amendment.

SENATOR CARPENTER: (Mike off) interested ought to pay attention to this bill.

SPEAKER: Senator Carpenter has the floor.

SENATOR CARPENTER: LB 530 is a very important bill. If you don't know how these things happen now, they are authorized, these reappraisals, by the County Board of all real property within the county. The State Tax Commissioner, for all practical purposes, has the full control. He sets up the schools and he supervises and has to approve, as I recall, of those who get the contracts in order to do the reappraisals and when the reappraisal is done, then before it become effective, he has to accept it as a last action in order to be effective. And under the present law, when he once accepts it, as the law now is, no one has any court...entry into the courts in order to prove that the reappraisal was not as it should have been. Now as an illustration, they let these contracts and they know before they let them that they cannot be done in the manner that they should be done because no county is willing to pay the cost of the price necessary to do that. And all I am saying that if you want central assessments, central assessment of all real property in your county, you pass this bill like it is and you will live to rue the day because that is all it amounts to. The Tax Commissioner now has full control of all the assessments, all the people that do it, all the property. He has to approve or reject it before they can receive their money. Now all this amendment says and does is that before you have any reappraisal in the future, that people within that county at some kind of an election, either a special, primary, or general, have to approve that the reappraisal is going to be made. Speaking as one, I don't central assessment of real property in the state of Nebraska. I don't want any Governor, not only this Governor, any Governor to come into my county, or your county, and take over the physical and absolute control in which you have under the existing law no recourse. Let us say that we have somebody in the area of the Governor of the state in the future who appoints a Tax Commissioner in the future who will do what he wants to do and he comes into your county and he says this is the way I want to do it. That's what this law does and gives that kind of power to the Tax Commissioner to follow through upon the orders of those who appoints him. The tax system of this state is completely with, almost completely within the authority of the man who appoints him and that's the Governor of the state of Nebraska, and I am not talking about this Governor. I am talking about any Governor. I just want to alert it to you. As the law now is it provides, and I don't recall all of the substance of the present law, but it provides especially for a rotation so that every county must have a reappraisal and I think that's